

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 61-49

December 13, 1961

SHIPMENTS OF SPECIALLY DENATURED ALCOHOL, PROPRIETARY SOLVENTS AND CHEMICALS IN TANK CARS AND TANK TRUCKS

Proprietors of distilled spirits plants,
and others concerned:

Purpose. This circular is to advise you that Revenue Ruling 56-428, C.B. 1956-2, 1039, is being extended to authorize the shipment of specially denatured alcohol, proprietary solvents and chemicals in separate compartments of tank cars and tank trucks.

Background. The Revenue Ruling in question holds that shipments of specially denatured alcohol and proprietary solvents may be made simultaneously in separate compartments of the same truck.

Procedure. The bulk conveyances to be used for the shipment of specially denatured alcohol from the distilled spirits plant must conform to the requirements of 26 CFR 201.510 and must be marked as provided by 26 CFR 201.525. Customers must have suitable facilities for receiving specially denatured alcohol in compartment tank cars. The compartments of the bulk conveyances containing proprietary solvents must bear the markings prescribed by 26 CFR 211.177. The compartments containing chemicals must be appropriately marked to identify the contents, quantities and the producer's name and address.

Inquiries. Inquiries regarding this circular should refer to its number and be addressed to your Assistant Regional Commissioner, Alcohol and Tobacco Tax.

Dwight E. Avis
Director, Alcohol and Tobacco Tax Division